

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL NO.275 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Bhatt Production ..Respondent.

Mr.Shiv Muturiya for appellant.

Dr.K.Shivram with Ajay Singh for respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 10TH JULY, 2006.

P.C.:

Heard rival parties. The appellant has raised the following substantial questions of law:-

1. Whether the ITAT was justified in law in upholding the action of the CIT (A) in deleting the disallowance u/s.80-I quantified at Rs.6,53,252/- ?
2. Whether profits from production of film are entitled to deduction u/s.80-1 of the Act ?

Both parties submit that the issue sought to be raised, common in both questions is covered against the revenue in view of the Judgment of this Court in the case of **Commissioner of Income-Tax V/s. D.K. Kondke** reported in **192 I.T.R. 128**. Thus, no substantial question of law is involved in the appeal.

In the result, appeal is dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)